

DECLARATION and POWER OF ATTORNEY

ATTORNEY'S DOCKET NO.:
PHNL031353

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled
"System and method for audio signal processing"

the specification of which (check one)

☐ is attached hereto.

☐ was filed on _____ as Application Serial No. _____ and was amended on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by the amendment(s) referred to above.

I acknowledge the duty to disclose information which is material to patentability of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

COUNTRY	APP. NUMBER	DATE OF FILING (DATE, MONTH, YEAR)	PRIORITY CLAIMED UNDER 35 U.S.C. 119
Europe	03104210.4	14 November 2003	YES

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35 United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

PRIOR UNITED STATES APPLICATION(S)

APPLICATION SERIAL NUMBER	FILING DATE	STATUS (PATENTED, PENDING, ABANDONED)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith. (list name and registration number)

Jack E. Haken, Reg. No. 26,902

Michael E. Marion, Reg. No. 32,266

Edward M. Blocker, Reg. No. 30,245

SEND CORRESPONDENCE TO: Corporate Patent Counsel; U.S. Philips Corporation; 580 White Plains Road; Tarrytown, NY 10591	DIRECT TELEPHONE CALLS TO: (name and telephone No.) (914) 332-0222
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Dated:		Inventor's Signature:	
Full Name of Inventor	Last Name MACOURS	First Name Christophe	Middle Name Marc
Residence & Citizenship	City Leuven	State or Foreign Country The Netherlands	Country of Citizenship Belgium
Post Office Address	Street Interleuvenlaan 74-82	City B-3001 Leuven	State or Country The Netherlands
			Zip Code

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Atty. Docket

CHRISTOPHE M. MACOURS

NL 031353

Serial No.

Group Art Unit

Filed: CONCURRENTLY

Ex.

SYSTEM AND METHOD FOR AUDIO SIGNAL PROCESSING

Commissioner for Patents
Alexandria, VA 22313-1450

APPOINTMENT OF ASSOCIATES

Sir:

The undersigned Attorney of Record hereby revokes all prior appointments (if any) of Associate Attorney(s) or Agent(s) in the above-captioned case and appoints:

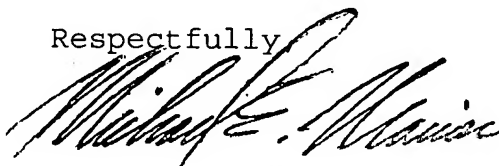
Laurie E. Gathman

(Registration No. 37,520)

c/o U.S. PHILIPS CORPORATION, Intellectual Property Department,
P.O. Box 3001, Briarcliff Manor, New York 10510, his Associate Attorney(s)/Agent(s) with all the usual powers to prosecute the above-identified application and any division or continuation thereof, to make alterations and amendments therein, and to transact all business in the Patent and Trademark Office connected therewith.

ALL CORRESPONDENCE CONCERNING THIS APPLICATION AND THE LETTERS PATENT WHEN GRANTED SHOULD BE ADDRESSED TO THE UNDERSIGNED ATTORNEY OF RECORD.

Respectfully



Michael E. Marion, Reg. 32,266
Attorney of Record

Dated at Briarcliff Manor, New York
this December 12, 2003